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Consolidated Financial Results for the Three Months Ended June 30, 2025 [Japanese GAAP]

August 4, 2025

Company name: SAC'S BAR HOLDINGS INC.

Listing: Tokyo Stock Exchange

Securities code: 9990

URL: <http://www.sacs-bar.co.jp>

Representative: Takeshi Kiyama , President and Representative Director

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Scheduled date to commence dividend payments: -

Preparation of supplementary material on financial results: None

Holding of financial results briefing: None

(Yen amounts are rounded down to millions, unless otherwise noted.)

1. Consolidated Financial Results for the Three Months Ended June 30, 2025 (April 1, 2025 to June 30, 2025)

(1) Consolidated Operating Results

(Percentages indicate year-on-year changes.)

	Net sales		Operating profit		Ordinary profit		Profit attributable to owners of parent	
Three months ended	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%
June 30, 2025	11,815	(3.9)	557	(31.6)	580	(29.8)	338	(34.3)
June 30, 2024	12,299	(1.0)	815	(1.9)	827	(2.4)	515	(0.4)

(Note) Comprehensive income: Three months ended June 30, 2025: ¥ 343 million [(32.4) %]
Three months ended June 30, 2024: ¥ 508 million [(3.5) %]

	Basic earnings per share	Diluted earnings per share
Three months ended	Yen	Yen
June 30, 2025	11.66	-
June 30, 2024	17.75	-

(2) Consolidated Financial Position

	Total assets	Net assets	Capital adequacy ratio
As of	Millions of yen	Millions of yen	%
June 30, 2025	39,185	29,014	74.0
March 31, 2025	40,313	29,541	73.3

(Reference) Equity: As of June 30, 2025: ¥ 29,014 million
As of March 31, 2025: ¥ 29,541 million

2. Dividends

	Annual dividends				
	1st quarter-end	2nd quarter-end	3rd quarter-end	Year-end	Total
	Yen	Yen	Yen	Yen	Yen
Fiscal year ended March 31, 2025	-	0.00	-	30.00	30.00
Fiscal year ending March 31, 2026	-				
Fiscal year ending March 31, 2026 (Forecast)		0.00	-	35.00	35.00

(Note) Revision to the forecast for dividends announced most recently: None

3. Consolidated Financial Results Forecast for the Fiscal Year Ending March 31, 2026(April 1, 2025 to March 31, 2026)

(Percentages indicate year-on-year changes.)

	Net sales		Operating profit		Ordinary profit		Profit attributable to owners of parent		Basic earnings per share
	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%	Yen
Six months ending September 30, 2025	25,925	1.6	1,991	4.2	2,025	3.9	1,286	4.4	44.27
Full year	53,455	2.2	4,153	2.7	4,219	2.1	2,658	4.5	91.50

(Note) Revision to the financial results forecast announced most recently: None

* Notes:

(1) Significant changes in the scope of consolidation during the period: None

(2) Adoption of accounting treatment specific to the preparation of quarterly consolidated financial statements: None

(3) Changes in accounting policies, changes in accounting estimates, and restatement

1) Changes in accounting policies due to revisions to accounting standards and other regulations: None

2) Changes in accounting policies due to other reasons: None

3) Changes in accounting estimates: None

4) Restatement: None

(4) Number of issued shares (common shares)

1) Total number of issued shares at the end of the period (including treasury shares):

June 30, 2025: 29,859,900 shares

March 31, 2025: 29,859,900 shares

2) Number of treasury shares at the end of the period:

June 30, 2025: 803,814 shares

March 31, 2025: 803,764 shares

3) Average number of shares outstanding during the period:

Three months ended June 30, 2025: 29,056,107 shares

Three months ended June 30, 2024: 29,056,150 shares

* Review of the Japanese-language originals of the attached consolidated quarterly financial statements by certified public accountants or an audit firm: None

Quarterly Consolidated Financial Statements and Primary Notes
Quarterly Consolidated Balance Sheet

(Thousands of yen)

	As of March 31, 2025	As of June 30, 2025
Assets		
Current assets		
Cash and deposits	5,775,345	4,765,173
Notes and accounts receivable - trade	4,224,725	3,197,957
Merchandise and finished goods	12,484,942	13,218,945
Raw materials and supplies	26,141	26,556
Other	310,050	495,776
Total current assets	22,821,204	21,704,410
Non-current assets		
Property, plant and equipment		
Buildings and structures, net	2,680,253	2,698,858
Land	1,570,381	1,570,381
Leased assets, net	340,566	351,937
Construction in progress	863,847	899,311
Other, net	172,843	193,394
Total property, plant and equipment	5,627,892	5,713,884
Intangible assets	147,274	141,673
Investments and other assets		
Investment securities	4,376,931	4,400,062
Retirement benefit asset	55,057	49,292
Deferred tax assets	1,193,683	1,057,289
Leasehold and guarantee deposits	5,615,359	5,624,771
Other	482,721	500,405
Allowance for doubtful accounts	(6,453)	(6,453)
Total investments and other assets	11,717,299	11,625,367
Total non-current assets	17,492,466	17,480,924
Total assets	40,313,671	39,185,334

(Thousands of yen)

	As of March 31, 2025	As of June 30, 2025
Liabilities		
Current liabilities		
Notes and accounts payable - trade	3,272,266	2,934,829
Current portion of long-term borrowings	200,000	200,000
Lease liabilities	149,631	145,242
Income taxes payable	562,754	98,440
Provision for bonuses	415,236	202,743
Provision for bonuses for directors (and other officers)	49,100	12,900
Provision for shareholder benefit program	39,300	39,300
Other	1,828,720	2,273,043
Total current liabilities	6,517,008	5,906,498
Non-current liabilities		
Long-term borrowings	800,000	800,000
Lease liabilities	250,055	259,818
Provision for retirement benefits for directors (and other officers)	174,448	169,136
Retirement benefit liability	1,376,529	1,378,677
Deferred tax liabilities	14,985	18,672
Asset retirement obligations	1,333,653	1,323,191
Other	305,204	315,328
Total non-current liabilities	4,254,878	4,264,824
Total liabilities	10,771,886	10,171,322
Net assets		
Shareholders' equity		
Share capital	2,986,400	2,986,400
Capital surplus	4,569,597	4,569,597
Retained earnings	22,405,561	21,872,750
Treasury shares	(483,447)	(483,488)
Total shareholders' equity	29,478,111	28,945,259
Accumulated other comprehensive income		
Valuation difference on available-for-sale securities	(21,274)	(15,651)
Remeasurements of defined benefit plans	84,947	84,403
Total accumulated other comprehensive income	63,672	68,752
Total net assets	29,541,784	29,014,012
Total liabilities and net assets	40,313,671	39,185,334

Quarterly Consolidated Statements of Income and Comprehensive Income

Quarterly Consolidated Statement of Income

For the three months ended June 30, 2025

(Thousands of yen)

	For the three months ended June 30, 2024	For the three months ended June 30, 2025
Net sales	12,299,692	11,815,372
Cost of sales	6,183,015	5,923,034
Gross profit	6,116,677	5,892,337
Selling, general and administrative expenses	5,300,758	5,334,529
Operating profit	815,919	557,808
Non-operating income		
Interest income	20,299	20,970
Dividend income	288	303
Other	6,139	12,419
Total non-operating income	26,727	33,693
Non-operating expenses		
Interest expenses	5,657	6,710
Provision of allowance for doubtful accounts	6,453	-
Other	2,986	3,807
Total non-operating expenses	15,096	10,517
Ordinary profit	827,550	580,984
Extraordinary losses		
Loss on retirement of non-current assets	7,603	20,659
Loss on store closings	1,286	-
Impairment losses	2,319	1,066
Total extraordinary losses	11,210	21,725
Profit before income taxes	816,340	559,258
Income taxes - current	87,706	82,560
Income taxes - deferred	212,977	137,824
Total income taxes	300,683	220,384
Profit	515,656	338,873
Profit attributable to owners of parent	515,656	338,873

Quarterly Consolidated Statement of Comprehensive Income
For the three months ended June 30, 2025

(Thousands of yen)

	For the three months ended June 30, 2024	For the three months ended June 30, 2025
Profit	515,656	338,873
Other comprehensive income		
Valuation difference on available-for-sale securities	(7,896)	5,622
Remeasurements of defined benefit plans, net of tax	963	(543)
Total other comprehensive income	(6,933)	5,079
Comprehensive income	508,723	343,952
Comprehensive income attributable to		
Comprehensive income attributable to owners of parent	508,723	343,952
Comprehensive income attributable to non-controlling interests	-	-